

Statement of Activities
Fiscal Year Ended June 30, 2001
(Amount in thousands)

Functions/Programs	Expenses	Program Revenues			Primary Government			Component Units
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Governmental Activities:								
General government.....	\$ 838,596	\$ 135,964	\$ 64,700	\$ -	\$ (637,932)	\$ -	\$ (637,932)	
Judiciary.....	680,743	65,057	3,438	-	(612,248)		(612,248)	
Direct Local Aid.....	5,046,288	-	-	-	(5,046,288)		(5,046,288)	
Medicaid.....	5,175,063	-	2,657,216	-	(2,517,847)		(2,517,847)	
Group health insurance.....	641,385	72,936	-	-	(568,449)		(568,449)	
Public assistance.....	991,362	-	515,472	-	(475,890)		(475,890)	
Interest (unallocated).....	848,942	-	-	-	(848,942)		(848,942)	
Pension.....	318,293	-	-	-	(318,293)		(318,293)	
Environmental and recreation.....	261,641	85,002	60,670	-	(115,969)		(115,969)	
Communities and development.....	465,910	1,052	310,977	-	(153,881)		(153,881)	
Health and human services.....	4,207,444	882,760	1,538,478	-	(1,786,206)		(1,786,206)	
Transportation and construction.....	1,272,457	5,195	466,530	130,250	(670,483)		(670,483)	
Education.....	2,040,683	3,829	554,705	-	(1,482,149)		(1,482,149)	
Public safety.....	1,168,513	435,933	77,828	-	(654,752)		(654,752)	
Economic development.....	51,099	-	1,376	-	(49,723)		(49,723)	
Elder affairs.....	241,014	411	30,560	-	(210,043)		(210,043)	
Consumer.....	70,952	97,817	1,100	-	27,965		27,965	
Labor.....	228,550	79,265	142,053	-	(7,232)		(7,232)	
Lottery.....	3,200,776	4,134,755	-	-	933,979		933,979	
Depreciation (unallocated).....	353,673	-	-	-	(353,673)		(353,673)	
Total governmental activities	28,103,384	5,999,977	6,425,104	130,250	(15,548,053)	-	(15,548,053)	-
Business-Type Activities:								
Unemployment Compensation.....	972,866	12,696	20,515	-	(939,655)		(939,655)	
Higher Education:								
University of Massachusetts.....	1,325,065	743,941	5,879	20,598	(554,647)		(554,647)	
State colleges.....	438,886	156,352	-	22,820	(259,714)		(259,714)	
Community colleges.....	517,144	178,000	-	15,283	(323,861)		(323,861)	
Total business-type activities:	3,253,961	1,090,989	26,394	58,701	-	(2,077,876)	(2,077,876)	-
Total primary government	\$ 31,357,345	\$ 7,090,966	\$ 6,451,498	\$ 188,951	\$ (15,548,053)	\$ (2,077,876)	\$ (17,625,930)	\$ -
Massachusetts Bay Transportation Authority.....	1,190,898	319,800	-	-				(871,098)
Massachusetts Turnpike Authority.....	301,129	215,254	-	-				(85,875)
Massachusetts Water Pollution Abatement Trust.....	102,162	5,621	10,522	-				(86,019)
Other nonmajor component units.....	411,443	226,022	177,452	-				(7,969)
Total component units	\$ 2,005,632	\$ 766,697	\$ 187,974	\$ -	\$ -	\$ -	\$ -	\$ (1,050,961)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Taxes				
Income	\$ 10,033,628	\$ -	\$ 10,033,628	\$ -
Sales taxes	3,744,793	-	3,744,793	-
Corporate taxes	1,077,633	-	1,077,633	-
Motor and special fuel	660,985	-	660,985	-
Other taxes	1,489,921	-	1,489,921	-
Unemployment taxes	-	882,894	882,894	-
Grants and contributions not restricted to specific programs	-	-	-	-
Miscellaneous:				
Investment earnings	246,717	159,477	406,194	239,883
Tobacco Settlements	242,470	-	242,470	-
Pension contribution	27,270	-	27,270	-
Other revenue	427,179	59,544	486,723	964,006
Capital contributions	-	-	-	420,046
Transfers	(1,067,379)	1,067,379	-	-
Transfers to/from component units	(754,753)	-	(754,753)	-
Total general revenues and transfers	16,128,464	2,169,294	18,297,758	1,623,935
Change in net assets	580,410	91,418	671,829	572,973
Net assets - beginning (restated)	(5,147,443)	3,662,808	(1,484,635)	5,037,630
Net assets - ending	\$ (4,567,033)	\$ 3,754,226	\$ (812,807)	\$ 5,610,603